IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORIGINAL SIDE

INCOME TAX APPEAL NO. 187 OF 2003

Enercon (India) Limited — Appellant

vs.

The Assistant Commissioner of
Income-tax, Range 8(1), Mumbai. — Respondent

Mr.K.J. Gandhi i/b. M/s.Mulla & Mulla for the appellant.

Ms.S.V.Bharucha for the respondent.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 28th September 2004

P.C.

Heard Mr.K.J.Gandhi, the learned counsel for the appellant and perused the order of the Income Tax Appellate Tribunal.

2. We do not find any legal infirmity in the consideration of the matter by the Income Tax Appellate Tribunal.

3. No substantial question of law arises.

4. Appeal is dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)